

**CLAIM AMENDMENTS:**

Claims 1-13 (Canceled).

Claim 14 (Original): A method of forming a power MOSFET comprising the steps of:  
providing a substrate of a first conductivity type;  
depositing an epitaxial layer on the substrate, said epitaxial layer having a first conductivity type;  
forming first and second body regions in the epitaxial layer to define a drift region therebetween, said body regions having a second conductivity type;  
forming first and second source regions of the first conductivity type in the first and second body regions, respectively; and  
forming a plurality of trenches in said drift region of the epitaxial layer;  
epitaxially depositing in said trenches a material having a dopant of the second conductivity type, said trenches extending toward the substrate from the first and second body regions; and  
diffusing at least a portion of said dopant from said trenches into portions of the epitaxial layer adjacent the trenches.

Claim 15 (Original): The method of claim 14 wherein said epitaxially deposited material filling the trench includes silicon.

Claim 16 (Original): The method of claim 14 wherein said material filling the trench is a dielectric.

Claim 17 (Original): The method of claim 16 wherein said dielectric is silicon dioxide.

Claim 18 (Original): The method of claim 14 wherein said dopant is boron.

Claim 19 (Original): The method of claim 15 further comprising the step of at least partially oxidizing said silicon

Claim 20 (Original): The method of claim 14 wherein said material filling the trench includes silicon and a dielectric.

Claim 21 (Original): The method of claim 14 wherein said body regions include deep body regions.

Claim 22 (Original): The method of claim 14, wherein said trench is formed by providing a masking layer defining at least one trench, and etching the trench defined by the masking layer.

Claim 23 (Original): The method of claim 14, wherein said body region is formed by implanting and diffusing a dopant into the substrate.

Claim 24 (Original): The method of claim 14 wherein the epitaxially depositing step includes the step of epitaxially depositing a plurality of layers, at least two of said layers having different dopant concentrations.

Claim 25 (Original): The method of claim 24 wherein said plurality of layers includes an interface layer adjacent to one of the body regions, said interface layer having a lower dopant concentration than an interior layer of the epitaxially layered material.

Claim 26 (Original): The method of claim 14 wherein said epitaxially layered material has a dopant concentration that is reduced in the vicinity of the body regions relative to the dopant concentration profile in the vicinity of the substrate.

Claim 27 (Currently Amended): The method of claim ~~[[1]]~~ 14 wherein said portions of the epitaxial layer adjacent the trenches have a substantially uniform dopant concentration in a direction lateral to the trenches.

Claim 28 (Original): The method of claim 26 wherein said portions of the epitaxial layer adjacent the trenches have a substantially uniform dopant concentration in a direction lateral to the trenches.

Claim 29 (Original): A power MOSFET made in accordance with the method of claim 14.